

State of Kansas
City

2010

CERTIFICATE

To the Clerk of WASHINGTON COUNTY, State of Kansas

We, the undersigned, officers of
CITY OF LINN

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the
 maximum expenditure for the various funds for the year 2010; and
 (3) the Amount(s) of Amount of 2009 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		Page No.	2010 Adopted Budget		
			Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2010		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	229,894	43,289	
Debt Service	10-113				
Employee Benefits	12-1220	8	16,406	8,006	
		8			
Special Highway		9	10,990		
Water		9	227,285		
Sewer		10	89,398		
Special Park		10	4,767		
Amblance		11	134,464		
		11			
Totals		xxxxxx	713,204	51,295	
Budget Summary		12			
Neighborhood Revitalization		13			
Is an Ordinance required to be passed, published, and attached to the budget?			No		

County Clerk's Use Only

November 1st Total
Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Assisted by: none

Address: _____

Date Attested: _____ 2009

County Clerk

Governing Body

Input sheet for City.XLS budget form

Enter City Name (City of)

CITY OF LINN

Enter County Name followed by "County"

WASHINGTON COUNTY

Enter year being budgeted (YYYY)

2010

Enter the following information from the sources shown. This information
will be entered on the budget forms in the appropriate locations.
If any of the numbers are wrong, change them on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from
the 2009 Budget, Certificate Page:

Fund Names:	Statute	2009 Expenditures	2008 Ad Valorem Tax
General	12-101a	231,894	56,189
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Employee Benefits	12-1220	16,756	14,223
Total Ad Valorem Tax Levy Funds for 2009 Budgeted Year			70,412

Other (non-tax levy) fund names:

Special Highway	
Water	
Sewer	
Special Park	
Ambulance	

Single No Tax Levy Fund:

Total Expenditures for 2009 Budgeted Year

248,651

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from
the 2009 Budget, Budget Summary Page

2007 Tax Rate
(2008 Column)

General		39.141
Bond & Interest		
Employee Benefits		9.908
0		
0		
0		
Total		49.049

Total Tax Levied (2008 budget column)

70,412

Assessed Valuation (2008 budget column)

1,236,503

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Note: All amounts are to be entered in as whole numbers only.**From the County Clerks Budget Information**

Total Assessed Valuation for 2009	1,361,803
New Improvements for 2009	11,783
Personal Property excluding oil, gas, and mobile homes - 2009	77,989
Territory Added: (Current Year Only)	
Real Estate	0
State Assessed	0
New Improvements	11,783
Property that has changed in use for 2009	210
Personal Property excluding oil, gas, and mobile homes- 2008	93,792
Gross earnings (intangible) tax estimate for 2010	9,398
Neighborhood Revitalization	1,104

Actual Tax Rates for the 2009 Budget:

Fund	Rate
General	39.141
Debt Service	
Employee Benefits	9.908
0	
0	
0	
Total	49.049

Final Assessed Valuation from the November 1, 2008 Abstract 1,435,562

From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	14,065
Recreational Vehicle Tax Estimate	257
16/20 M Vehicle Tax	880
LAVTR	
City and County Revenue Sharing	
Slider	

Computation of Delinquency

Actual Delinquency for 2008 Tax - (round to three decimal places)

Rate used in this budget-this will be shown on all fund pages with a tax levy**

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.**From the League of Municipalities' Budget Tips (Special City and County Highway Fund)**

2010 State Distribution for Kansas Gas Tax	10,990
2010 County Transfers for Gas***	
Adjusted 2009 State Distribution for Kansas Gas Tax	11,410
Adjusted 2009 County Transfers for Gas***	

provisions of

K.S.A. 79-3425c

From the 2008 Budget Certificate Page

Funds	2008 Expenditure Amounts Budget Authority
General	
Debt Service	
Employee Benefits	
0	
0	
0	
Special Highway	
Water	
Sewer	
Special Park	
Amblance	
0	
0	

Note: If the 2008 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

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Computation to Determine Limit for 2010

		Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$	<u>70,412</u>
2. Debt Service Levy in 2009 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>70,412</u>
2009 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2009 :	+ <u>11,783</u>	
5. Increase in Personal Property for 2009 :		
5a. Personal Property 2009	+ <u>77,989</u>	
5b. Personal Property 2008	- <u>93,792</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2009 :		
6a. Real Estate	+ <u>0</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>11,783</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>-11,783</u>	
7. Valuation of Property that has Changed in Use during 2009 :	+ <u>210</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>210</u>	
9. Total Estimated Valuation July 1, 2009	<u>1,361,803</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>1,361,593</u>	
11. Factor for Increase (8 divided by 10)	<u>0.00015</u>	
12. Amount of Increase (11 times 3)	+ \$ <u>11</u>	
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>70,423</u>	
14. Debt Service Levy in this 2010 Budget	<u>0</u>	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>70,423</u>	

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

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Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider

Budgeted Funds for 2009	Budget Tax Levy Amt fo 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	56,189	11,224	205	702	0
Debt Service					
Employee Benefits	14,223	2,841	52	178	0
TOTAL	70,412	14,065	257	880	0

County Treas Motor Vehicle Estimate 14,065County Treasurers Recreational Vehicle Estimate 257County Treasurers 16/20M Vehicle Estimate 880County Treasurers Slider Estimate 0Motor Vehicle Factor 0.19975Recreational Vehicle Factor 0.0036516/20 Vehicle Factor 0.01250Slider Factor 0.00000

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Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2008	Current Amount for 2009	Proposed Amount for 2010	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments					
Adjusted Totals		0	0	0	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

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FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	91,190	128,699	74,576
Receipts:			
Ad Valorem Tax	68,241	56,189	xxxxxxxxxxxxxx
Delinquent Tax		0	
Motor Vehicle Tax	12,083	13,418	11,224
Recreational Vehicle Tax	241	319	205
16 20M Vehicle Tax	682	713	702
Gross Earning (Intangible) Tax	10,103	9,655	9,398
LAVTR			0
City and County Revenue Sharing			0
Sliver			0
Local Alcoholic Liquor	1,467	1,300	1,300
Local Sales Tax	19,511	20,000	20,000
Franchise Tax	26,420	26,000	26,000
Medical Clinic	4,200	4,200	4,200
FEMA Grant	7,001	0	0
Reimbursements	9,073	9,500	8,000
Trash	17,181	18,000	18,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	8,057	8,200	8,000
Miscellaneous	7,672	4,900	5,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	191,933	172,395	112,029
Resources Available:	283,123	301,094	186,605
Expenditures:			
Salaries & Wages	44,340	46,000	46,000
Employee Benefits			
Street	25,711	50,000	55,000
Park	10,891	15,000	20,000
Economic Develop Payment	9,558	0	0
Purchase Equipment	14,250	20,000	20,000
Trash	17,018	20,000	20,000
General	22,831	50,000	55,000
Medical Clinic	1,480	6,000	2,000
Insurance	6,342	9,441	9,500
Business Incentive		8,076	2,394
Neighborhood Revitalization Rebate	2,005	2,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	154,425	226,517	229,894
Unencumbered Cash Balance Dec 31	128,699	74,576	xxxxxxxxxxxxxx
2008 2009 Budget Authority Amount:	0	231,894	Non-Appr Bal
iolation of Budget Law for 2008 2009:	Yes	No	Tot Exp Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	2,473	4,514	5,329
Receipts:			
Ad Valorem Tax	13,515	14,223	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	29	0	0
Motor Vehicle Tax	3,173	2,657	2,841
Recreational Vehicle Tax	65	63	52
16/20M Vehicle Tax	209	141	178
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	16,991	17,085	3,071
Resources Available:	19,464	21,599	8,400
Expenditures:			
Social Security	7,642	7,700	8,500
Kpers	1,679	1,690	1,800
Unemployment	257	100	100
Workmans Comp	2,574	2,431	3,000
Health Insurance	2,400	2,400	2,400
Business Incentive	0	1,599	606
Neighborhood Revitalization Rebate	397	350	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	14,949	16,270	16,406
Unencumbered Cash Balance Dec 31	4,514	5,329	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	0	16,756	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>Yes</u>	<u>No</u>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		Tax Required
			Del Comp Rate: 0.00%
			Amount of 2009 Ad Valorem Tax

Adopted Budget

0	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	0	0	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		Tax Required
			Del Comp Rate: 0.00%
			Amount of 2009 Ad Valorem Tax

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	0	11,410
Receipts:			
State of Kansas Gas Tax	10,972	11,410	10,990
County Transfers Gas		0	0
		9,830	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	10,972	21,240	10,990
Resources Available:	10,972	21,240	22,400
Expenditures:			
Street Repair and Maint			
Contractual	1,086	2,000	2,000
Commodities	9,886	7,830	8,990
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	10,972	9,830	10,990
Unencumbered Cash Balance Dec 31	0	11,410	11,410

2008/2009 Budget Authority Amount:

0

0

Violation of Budget Law for 2008/2009:

Yes
NoYes

Possible Cash Violation for 2008:

Adopted Budget Water	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	168,399	162,977	166,985
Receipts:			
Sales	65,718	65,000	60,000
Connects	450	300	300
Interest on Idle Funds			
Miscellaneous	62		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	66,230	65,300	60,300
Resources Available:	234,629	228,277	227,285
Expenditures:			
Salaries & Wages	6,546	6,100	6,100
Employee Benefits			
Contractual	4,807	3,000	3,000
Commodities	9,616	2,400	2,600
Tower Maintenance	4,041	4,041	4,041
Bond Payment	44,113	43,058	42,158
Insurance	419	494	500
Sales Tax & Fees	1,983	2,100	2,100
Capital Outlay			166,686
Miscellaneous	128	100	100
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	71,651	61,292	227,285
Unencumbered Cash Balance Dec 31	162,977	166,985	0

2008/2009 Budget Authority Amount:

0

0

Violation of Budget Law for 2008/2009:

Yes
NoYes

Possible Cash Violation for 2008:

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	38,445	53,392	56,398
Receipts:			
Fees	33,750	33,000	33,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	33,750	33,000	33,000
Resources Available:	72,195	86,392	89,398
Expenditures:			
Salaries & Wages	7,179	7,900	7,900
Employee Benefits			
Contractual	2,172	2,200	2,300
Commodities	3,317	14,000	4,000
Annual Maintenance	5,837	5,636	5,600
Insurance	299	259	300
Capital Outlay			69,298
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	18,803	29,994	89,398
Unencumbered Cash Balance Dec 31	53,392	56,398	0

2008/2009 Budget Authority Amount:

0

0

Violation of Budget Law for 2008/2009:

YesYes

Possible Cash Violation for 2008:

No

Adopted Budget Special Park	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	3,804	4,867	3,467
Receipts:			
Liquor Tax	1,467	1,300	1,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,467	1,300	1,300
Resources Available:	5,272	6,167	4,767
Expenditures:			
Salaries & Wages			
Employee Benefits			
Contractual	100	100	4,767
Commodities	305	2,600	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	405	2,700	4,767
Unencumbered Cash Balance Dec 31	4,867	3,467	0

2008/2009 Budget Authority Amount:

0

0

Violation of Budget Law for 2008/2009:

YesYes

Possible Cash Violation for 2008:

No

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Ambulance	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	53,298	57,195	63,894
Receipts:			
Fees	70,566	70,000	70,000
Grant Funds	915		
Interest on Idle Funds	566	570	570
Miscellaneous	141		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	72,188	70,570	70,570
Resources Available:	125,486	127,765	134,464
Expenditures:			
Salaries & Wages	48,723	48,000	49,000
Employee Benefits			
Contractual	2,304	2,000	2,000
Commodities	8,863	7,000	7,000
EMT Classes	950	1,000	1,000
License	370	200	200
Insurance	7,081	5,671	5,671
Capital Outlay			69,593
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	68,291	63,871	134,464
Unencumbered Cash Balance Dec 31	57,195	63,894	0

2008/2009 Budget Authority Amount:

0

0

Violation of Budget Law for 2008/2009:

YesYes

Possible Cash Violation for 2008:

No

Adopted Budget

0	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0

2008/2009 Budget Authority Amount:

0

0

Violation of Budget Law for 2008/2009:

NoNo

Possible Cash Violation for 2008:

No

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NOTICE OF BUDGET HEARING

The governing body of
CITY OF LINN
will meet on the 12th day of August, 2009, at 9:00 p.m. at the City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

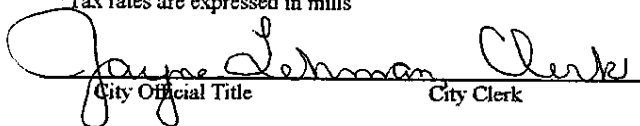
Detailed budget information is available at the City Hall
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	154,425	55.871	226,517	39.141	229,894	43,289	31.788
Debt Service							
Employee Benefits	14,949	11.065	16,270	9.908	16,406	8,006	5.879
Special Highway	10,972		9,830		10,990		
Water	71,651		61,292		227,285		
Sewer	18,803		29,994		89,398		
Special Park	405		2,700		4,767		
Amblance	68,291		63,871		134,464		
Totals	339,496	66.936	410,475	49.049	713,204	51,295	37.667
Less: Transfers	0		0		0		
Net Expenditure	339,496		410,475		713,204		
Total Tax Levied	70,412		70,412				
Assessed Valuation	1,236,503		1,435,562		1,361,803		
Outstanding Indebtedness, January 1,	2007		2008		2009		
G.O. Bonds	400,000		375,000		345,000		
Revenue Bonds	0		0		0		
Other	36,566		23,193		18,646		
Lease Purchase Principal	0		0		0		
Total	436,566		398,193		363,646		

*Tax rates are expressed in mills


City Official Title City Clerk

CITY OF LINN

2010 Neighborhood Revitalization Rebate

Budgeted Funds for 2009	2009 Ad Valorem before Rebate	2009 Mil Rate before Rebate	Estimate 2010 NR Rebate
General	881	0.648	1
Debt Service			
Employee Benefits	223	0.164	0
TOTAL	1,104	0.812	1

2009 Net Valuation (July 1 less NR Valuation) 1,360,699

Net Valuation Factor: 1,360.699

Neighborhood Revitalization Subj to Rebate 1,104

Neighborhood Revitalization factor 1.10449